



STEVEN A. MCGRAW, SR.
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ROANOKE

FOR THE PERIOD
APRIL 1, 2018 THROUGH MARCH 31, 2019

Auditor of Public Accounts
Martha S. Mavredes, CPA
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(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matter involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Properly Bill and Collect Court Costs

Repeat: Yes

The Clerk and his staff did not properly bill and collect court costs. In two of 33 cases tested, defendants were not charged for court costs of \$2,970. The Clerk and his staff should correct the specific cases noted above and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with Code of Virginia.

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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 10, 2019

The Honorable Steven A. McGraw, Sr.
Clerk of the Circuit Court
County of Roanoke

Phil C. North, Board Chairman
County of Roanoke

Audit Period: April 1, 2018 through March 31, 2019
Court System: County of Roanoke

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of this locality for the period noted above. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted a matter involving internal control and its operation necessary to bring to management's attention. The matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter provided by the Clerk are included as an enclosure to this report.

We discussed this comment with the Clerk and we acknowledge the cooperation extended to us by the Clerk and his staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable William D. Broadhurst, Chief Judge
Daniel O'Donnell, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts



County of Roanoke

STEVEN A. MCGRAW, SR.
CLERK OF CIRCUIT COURT



Response and Corrective Action Plan

Virginia APA Audit Period April 1, 2018 – March 31, 2019

June 5, 2019

In RESPONSE to the APA audit report dated May 10, 2019, the Roanoke County Circuit Court Clerk's Office offers the following information:

1. In the past, our office has assessed costs (\$2,670) that are associated with the defendant's appeal process after we have received the final order from the Court or Appeals/Supreme Court of Virginia, not upon submission of same.
2. A key stroke error by a former criminal division deputy clerk resulted in the defendant not being charged (\$300) for attorney fees.

CORRECTIVE ACTION PLAN:

1. We have corrected and implemented our office's cost assessment process.
2. The deputy clerk is no longer employed in our office.

Sincerely,

Steven A. McGraw, Clerk

Roanoke County Circuit Court

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